

## CHAPTER 4 CALIFORNIA SPECIFIC IRP REQUIREMENTS

### NEW CARRIER / NEW FLEET

**4.000 Introduction:** This chapter covers the specific forms and requirements for new California IRP applicants.

#### **4.005 Requirements for New Carrier or New Fleet IRP Applications**

An original IRP application requires submission of the following documents:

- California IRP Carrier Information - Schedule A/B, Reg. 2117 IRP, (Rev. 8/2007). Hereafter this form will be referenced as Schedule A/B. Refer to Section 4.010.
- Established Place of Business-Documentation. Refer to Section 4.015.
- California IRP Vehicle Data - Schedule C, Reg. 2118 IRP, (Rev.10/2007). Hereafter this form will be referenced as Schedule C. A sample of this form is included in Chapter 13. Refer to Section 4.020.
- Proof of Payment or Exemption of Federal Heavy Vehicle Use Tax (FHVUT). Refer to Section 4.025.
- Agreement To Prepare And Maintain Records And Report Information In Accordance With International Registration Plan And California Apportionment Requirements, Reg. 522, (Rev.9/94). Refer to Section 4.030.
- Vehicle Identification Number (VIN) verification for the vehicles registered in the fleet. Refer to Section 4.035.
- Evidence of International Fuel Tax Registration. Refer to Section 4.045.
- Effective January 1, 2008 – U.S. Department of Transportation Number (USDOT Number). Refer to Section 4.050.
- Effective January 1, 2008 – Federal Employer Identification Number (FEIN) or Social Security Number (SSN). Refer to Section 4.050.
- Effective January 1, 2008 - Submit an MCS-150 document only if you are applying for a new USDOT number. Updated MCS-150 census information must be submitted every 24 months in order to meet the PRISM requirements. Refer to Section 4.050.
- Vehicles within the application must be free of any preexisting law enforcement violations or vehicle license & titling stops. Refer to Sections 4.055.

**The following documents may also be required under the condition specified:**

- Copy of lease agreement - If the registrant is a motor carrier lessee fleet registering vehicle(s) under a lease agreement with one or more owner-operators, a copy of the lease agreement is required to be submitted for each leased vehicle registered in the fleet. Refer to Section 4.040.
- Authorization for Registration Service Agent Representation (if applicable). See Section 1.020.

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#### 4.010 California IRP Carrier Information-Schedule A/B (Reg. 2117 IRP)

California IRP Carrier Information - Schedule A/B form is used to report all of carrier demographic information that will be needed to identify the IRP carrier account information. The form comes with an instruction sheet. Follow those instructions when completing the form.

This form must also be completed and submitted when there are any changes to the carrier name, business or mailing address(es), or other demographic information.

The Schedule B, Mileage Report side is required for all original, renewal, and jurisdiction (state) addition applications. Refer to Chapter 3 for detailed mileage reporting requirements.

#### 4.015 Established Place of Business-Documentation

The following documentation is required to be submitted to substantiate the business address:

***Registrant:***

- Photocopy of rent receipts or mortgage payments that indicate the physical business address.

***Owner-Operator***

- Photocopy of rent receipts or mortgage payments that indicate the business address.\*

**Or**

- California commercial driver license number(s) issued to the owner-operator and driver(s) (IRP Agreement Article IX, Section 906).

\*If an owner-operator registrant is unable to produce rent receipts in their own name, a statement of facts, stating the owner-operator resides at that address signed by the person whose name appears on the receipt is required.

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### **4.020 California IRP Vehicle Data – Schedule C (Reg. 2118 IRP)**

California IRP Vehicle Data – Schedule C (Reg. 2118) IRP is used to report all data needed by DMV and law enforcement to identify vehicles and their operating weights. The form comes with a instruction sheet. Follow those instructions when completing the form.

#### **Purchase Price and Date**

The Vehicle License Fee (VLF) portion of the California fees is based on the purchase price and purchase date of the vehicles.

In accordance with California Revenue and Taxation Code Section 10753, the reportable purchase price must reflect the cost price to the current owner. It includes the delivery charge, **federal excise tax**, and value of any accessories (e.g., refrigeration unit, lift gate, etc.) added to the vehicle, any cash that changed hands, and trade-in and other considerations, but excludes license fees, interest or finance charges, and any sales or local tax.

#### **Factory Price**

The factory price of the vehicle is required information for the IRP fee computation. The IRP System will retrieve the factory price from the Factory Price table, if you fail to provide the factory list price. The table is accessed using the vehicle year, number of axles and body style.

### **4.025 Federal Heavy Vehicle Use Tax (FHVUT) (CVC Section 4750)**

Proof of payment of Federal Heavy Vehicle Use Tax (FHVUT) is required prior to registration of California based commercial motor vehicles (including buses) operating at a combined gross vehicle weight of 55,000 pounds or more. Vehicles that are qualified for California and all foreign IRP jurisdiction operation at maximum operating weights less than 55,000 pounds are not required to submit proof of payment of the tax.

For apportion registered vehicles, proof of payment is submitted to the base state only. Proof of payment is required only once during the registration period. Tax is paid to the Internal Revenue Service.

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#### 4.025 Federal Heavy Vehicle Use Tax (FHVUT) (Continued)

##### (Cont'd) Acceptable proof of payment

One of the following is required for proof of payment for FHVUT:

- Original or photocopy of Schedule 1, Form 2290 or 2290-EZ, validated by the Internal Revenue Service,  
*or*
- Original or photocopy of Schedule 1, Form 2290 or 2290-EZ filed with the Internal Revenue Service and a photocopy of the front AND back of the **canceled** check payable to the IRS covering payment of the tax.  
*or*
- Electronic copy of an IRS e-file Form 2290 or 2290 -EZ

##### ***WHEN PROOF OF PAYMENT OF FHVUT IS NOT REQUIRED***

The following are the only acceptable situations where proof of payment of FHVUT is not required:

When a vehicle is qualified for California and all qualified foreign IRP jurisdictions at a maximum operating weight of 54,999 pounds or less.

*or*

If an application for registration or transfer of a new or used vehicle is submitted in the new owner's name within 60 days of the date of purchase or transfer,

*or*

If a vehicle has a valid alternative form of California registration which is being converted to IRP registration.

Any questions regarding specific tax regulations or completion of the Form 2290 should be directed to the Internal Revenue Service.

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### **4.030 Agreement To Prepare And Maintain Records And Report Information In Accordance With International Registration Plan And California Apportionment Requirements - REG. 522 (CVC Section 8057 and IRP Article XV)**

All IRP applicants are required to read, understand, and adhere to the record keeping provisions of the IRP Agreement. The specific record keeping requirements are printed on this form. The form must be completed and signed by an authorized company official before California IRP operating authority is granted to the applicant. A registration service agent may not sign this form.

Failure to maintain records according to the provisions of the IRP Agreement and the California Vehicle Code may result in the assessment of substantial fees and penalties. See Chapter 9 for complete record keeping and audit requirements.

**A copy of this form is included in Chapter 13 *IRP Forms and Documents*.**

### **4.035 Vehicle Identification Number (VIN) Verification**

A form of VIN verification is required to be submitted for each power vehicle registered on the IRP fleet. **Exceptions:** VIN verification is not required for a vehicle if the year model is the same as or greater than the registration year. One of the following documents must be submitted for VIN verification purposes:

1. Vehicle Verification Form (REG. 31) completed by a DMV employee, peace officer or licensed vehicle verifier
2. A legible photocopy of the last issued vehicle ownership certificate (title)
3. A legible photocopy of the Manufacturer's Certificate of Origin
4. A legible photocopy of the last issued base state cab card or vehicle registration certificate
5. A notarized Bill of Sale

### **4.040 Motor Carrier Lessee Fleet, Lease Agreements**

California requires verification of a lease agreement between a lessor owner-operator and the lessee motor carrier when a vehicle is added to an IRP motor carrier lessee fleet.

#### **Lessor Information**

If the vehicle is leased to the IRP registrant by an owner/operator, the registrant must provide the owner/operators name and address.

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#### **4.045 International Fuel Tax Agreement (IFTA) Number (CVC Section 8056)**

If an IFTA account has been issued to the applicant, the account number must be reported on the Schedule A/B application form in the space labeled "IFTA Number".

If an IFTA account has been applied for but not yet issued, enter "applied for" in the IFTA number space on Schedule A. The IFTA account number must be reported to the DMV Headquarters IRP Section once it has been issued.

#### **4.050 Effective January 1, 2008, DMV will participate in the Performance and Registration Information Systems Management (PRISM) Program and will require the following information or documents:**

- **\*USDOT Number** - The US Department of Transportation (DOT) number must be reported on the Schedule A/B application form in the space labeled "US DOT Number".
- **\*FEIN or SSN** – Provide the taxpayer identification number (FEIN or SSN) on the Schedule A/B application.
- **MCS-150 Form** – Submit an MCS-150 document only if you are applying for a new USDOT number. Updated MCS-150 census information must be submitted every 24 months in order to meet the PRISM requirements.

\*Pursuant to Section 8100 of the California Vehicle Code, applications for the 2008 IRP apportioned registration must contain both the US DOT and a Taxpayer Identification Number (either Federal Employer Identification Number or Social Security Number).

**NOTE: Indicia will not be issued until all requirements are met for applications received on or after January 1, 2008.**

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### **4.055 Preexisting Vehicle Violations or Stops**

IRP personnel will run a check of the DMV vehicle registration records by vehicle identification number for every vehicle added to a new or existing IRP fleet. Vehicles that have previously been issued parking violations or owner's responsibility citations may not be issued authority to operate in California or foreign jurisdictions unless, and until, the preexisting violations or stops have been satisfactorily cleared.

#### ***Parking Violations:***

If a vehicle has a parking violation on record when it is added to the fleet and the registered owner name on the citation record matches, or closely resembles, the IRP registrant name or the name of the person leasing the vehicle to the IRP registrant, the vehicle cannot be added to the fleet unless the parking violation bail is also paid with the IRP application or the applicant presents a "Notice of Disposition of Parking Violation" (Reg. 194R) issued by the court or parking agency of jurisdiction. The Department may appropriate the violation bail amount from the fees deposited with the IRP application in order to discharge the outstanding violations.

If the IRP registrant name, or the name of the person leasing the vehicle to the IRP registrant, cannot be construed as being the same person as the registered owner of the vehicle to which the citation was issued and the IRP Schedule C Vehicle Data form indicates that the current owner's purchase date is after the date of the citation, the vehicle may be added to the fleet without payment of the parking bail or proof of payment to the court or parking agency.

#### ***Owner's Responsibility Violations:***

An owner's responsibility violation can only be cleared from the DMV records when an "Abstract of Court Release Adjudication" (Form DL106R) issued by the court of adjudication and the DMV citation transaction fee of \$10 (CVC Section 40611 (a)) has been submitted to the department.

If the IRP registrant name, or the name of the person leasing the vehicle to the IRP registrant, cannot be construed as being the same person as the registered owner of the vehicle to which the citation was issued and the IRP Schedule C Vehicle Data form indicates that the current owner's purchase date is after the date of the citation, the vehicle may be added to the fleet without the required court clearance and service fee.

### **4.060 Vehicles With Prior IRP Audit Fee Lien Perfection Stops**

The Department may withhold the issuance of IRP indicia or temporary operating authority for any vehicles operated as part of the fleet and on any other fleet vehicles operated by the registrant when there are outstanding audit fees due (CVC Section 8201).

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### **4.065 Continuous Registration Requirement**

California requires IRP registrants to maintain “continuous registration”. “Continuous registration” means having no lapses of registration months when renewing existing California IRP registration or when an applicant changes their base IRP jurisdiction from a foreign IRP member jurisdiction to California.

### **4.070 Failure to Submit Documents with Completed Information**

All documents required to be submitted with IRP registration applications are mandated by California statute or the IRP Agreement. No IRP license plates, stickers, or cab cards will be issued for IRP applications until all required documentation has been submitted (CVC Section 4751).